

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: MARION COUNTY County Number: 63

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/11/2023 Meeting Time: 09:00 AM Meeting Location: 3014 E Main St Knoxville, IA 50138

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
www.marioncountyia.gov

County Telephone Number
 (641) 828-2231

| | | Budget 2023/2024 | Re-Est 2022/2023 | Actual 2021/2022 | AVG Annual % CHG |
|--|------------|---|------------------|------------------|------------------|
| REVENUES & OTHER FINANCING SOURCES | | | | | |
| Taxes Levied on Property | 1 | 14,340,999 | 14,379,278 | 14,860,953 | -1.76 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 0 | 0 | 0 | |
| Less: Credits to Taxpayers | 3 | 507,622 | 759,689 | 797,849 | |
| Net Current Property Taxes | 4 | 13,833,377 | 13,619,589 | 14,063,104 | |
| Delinquent Property Tax Revenue | 5 | 500 | 500 | 1,874 | |
| Penalties, Interest & Costs on Taxes | 6 | 53,000 | 53,000 | 75,609 | |
| Other County Taxes/TIF Tax Revenues | 7 | 1,705,446 | 1,856,478 | 2,186,661 | -11.69 |
| Intergovernmental | 8 | 10,542,869 | 13,982,631 | 10,234,605 | |
| Licenses & Permits | 9 | 46,500 | 51,150 | 59,041 | |
| Charges for Service | 10 | 1,695,550 | 1,635,775 | 2,278,710 | |
| Use of Money & Property | 11 | 110,755 | 75,960 | 83,649 | |
| Miscellaneous | 12 | 199,170 | 396,388 | 342,556 | |
| Subtotal Revenues | 13 | 28,187,167 | 31,671,471 | 29,325,809 | |
| Other Financing Sources: | | | | | |
| General Long-Term Debt Proceeds | 14 | 0 | 0 | 11,000,000 | |
| Operating Transfers In | 15 | 3,072,490 | 3,009,412 | 3,016,448 | |
| Proceeds of Fixed Asset Sales | 16 | 5,000 | 75,000 | 208,433 | |
| Total Revenues & Other Sources | 17 | 31,264,657 | 34,755,883 | 43,550,690 | |
| EXPENDITURES & OTHER FINANCING USES | | | | | |
| Operating: | | | | | |
| Public Safety and Legal Services | 18 | 6,276,437 | 5,843,537 | 5,326,035 | 8.56 |
| Physical Health and Social Services | 19 | 4,498,662 | 4,588,028 | 2,829,540 | 26.09 |
| Mental Health, ID & DD | 20 | 0 | 0 | 1,472,297 | |
| County Environment and Education | 21 | 2,550,807 | 2,211,232 | 2,276,851 | 5.85 |
| Roads & Transportation | 22 | 10,758,759 | 9,516,270 | 7,366,426 | 20.85 |
| Government Services to Residents | 23 | 1,109,900 | 1,050,339 | 858,419 | 13.71 |
| Administration | 24 | 5,180,017 | 4,267,283 | 4,274,739 | 10.08 |
| Nonprogram Current | 25 | 0 | 0 | 0 | |
| Debt Service | 26 | 1,043,820 | 1,003,355 | 1,187,988 | -6.26 |
| Capital Projects | 27 | 5,864,462 | 5,205,224 | 12,493,365 | -31.49 |
| Subtotal Expenditures | 28 | 37,282,864 | 33,685,268 | 38,085,660 | |
| Other Financing Uses: | | | | | |
| Operating Transfers Out | 29 | 3,072,490 | 3,009,412 | 3,016,448 | |
| Refunded Debt/Payments to Escrow | 30 | 0 | 0 | 0 | |
| Total Expenditures & Other Uses | 31 | 40,355,354 | 36,694,680 | 41,102,108 | |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | 32 | -9,090,697 | -1,938,797 | 2,448,582 | |
| Beginning Fund Balance - July 1, | 33 | 20,131,226 | 22,070,023 | 19,621,441 | |
| Increase (Decrease) in Reserves (GAAP Budgeting) | 34 | 0 | 0 | 0 | |
| Fund Balance - Nonspendable | 35 | 0 | 0 | 0 | |
| Fund Balance - Restricted | 36 | 6,553,512 | 11,245,976 | 14,644,781 | |
| Fund Balance - Committed | 37 | 0 | 0 | 0 | |
| Fund Balance - Assigned | 38 | -1,798,829 | 2,259,288 | 1,684,885 | |
| Fund Balance - Unassigned | 39 | 6,285,846 | 6,625,962 | 5,740,357 | |
| Total Ending Fund Balance - June 30, | 40 | 11,040,529 | 20,131,226 | 22,070,023 | |
| Proposed property taxation by type: | | Proposed tax rates per \$1,000 taxable valuation: | | | |
| Countywide Levies*: | 10,839,391 | | | | |
| Rural Only Levies*: | 3,501,608 | Urban Areas: | | 5.83003 | |
| Special District Levies*: | 0 | Rural Areas: | | 9.78003 | |
| TIF Tax Revenues: | 0 | Any special district tax rates not included. | | | |
| Utility Replacement Excise Tax: | 237,296 | | | | |

Explanation of any significant items in the budget or additional virtual meeting information: